

THE ACCOUNTANT MANAGER'S COMPETENCIES IN ASIANS ECONOMICS COMMUNITY

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ABSTRACT

The objective of this study are to confirmation factors of the competency accountant manager in AEC and to find out the guideline for increase the level of accountant manager's competency in AEC. This research conducted a quantitative research using a questionnaire. The population was 53,352 and sample selected in Bangkok area was 398 at 0.05 significant level. The results in confirmation factor analysis to show 6 factors affect the accountant manager's competency are following 1) Ability to communicate(0.795) 2)Professional skill(0.772) 3)Knowledge development continued indefinitely(0.677) 4) Attitude in practices(0.583) 5) Ethics(0.581) and 6) Professional knowledge (0.572). Model was fit to the empirical data. Chi-square = 28.5, df 19, p-value = 0.064, CFI 0.995 and RMSEA=0.032. The guidelines to increase level of the competency for accountant manager in AEC should be developed knowledge of information technology Knowledge of organizations and businesses and including knowledge of accounting and finance. And government organization should be adopted to improve the ability of the accountant manager courses to improve teaching and learning. In accordance with the requirements of the labor market. The course focuses on the knowledge of information technology. Knowledge of organizations and businesses. Awareness of professional ethics and knowledge in accounting and finance to date.

KEYWORDS: Competency Accountant Manager and AEC

INTRODUCTION

Today's business environment is complex and rapidly changing in global economic environment and changing in advance technology. Environment, competition and other factors that affect the organization needs to change management practices. The concepts in the management of change. Management accountants are expected to increase the role and responsibility in helping to add value to the organization more involved in the strategic planning of the organization. Risk management and internal control. Including a role in the analysis and presentation of information that is useful to business decisions.

Accountants need to develop capabilities. In addition to the knowledge of the account. The need to develop other skills. Related to the accounting profession or knowledge across more and more science. The subject of finance, economics, politics, technology law. Effective management skills, such as relationships and communicate effectively. Management and leadership skills with a positive attitude and awareness of their own development regularly. The practice works on a temporary medical librarians in both the porosity of financial reporting and ethics in business. And the essential is the language that is necessary especially when the country is about to step into the ASEAN Economic Community

(AEC) (Prahankasuk, 2014:3) [1]

Consistent with this study of Nattcha Wattanawilai (2555:1)[2]the development of the accounting profession Thailand when economic liberalization. With the integration of trade, investment and labor mobility freely. Accounting is one of the seven colleges that offer opportunities for advancement in the profession when the AEC, thus accounting of Thailand and accountants to raise the quality and efficiency of their highly competitive with a bed of foreign countries. The both of the regional and international level, such as the development of professional education standards adopted by the International Federation of Accountants and the Institute of Education. In order to produce professional accountants in both science and technology.

While Chainarin Veerasatavanit(2548) [3]have discussed the potential and the ability of the administration of the account must contain five features, namely: 1) knowledge of the profession (knowledge), including knowledge about the social, economic and political. region in the country and abroad, the knowledge economy, business and management, such as economics, finance, marketing, management, quantitative analysis and statistics, knowledge development, knowledge about accounting. And issues associated with the account, such as law, accounting, business law, taxation and ethics 2) professional skills (skill) Skills include five aspects: learning skills wisely, technical skills, and the duties, skills individuals. Personal skills, relationship skills. And organizational skills, 3) the value of the profession (professional values) are operational, quality, fairness and honesty. Sense of social responsibility Adhering to the benefit of the public, free and intend to continue to develop the knowledge, 4) ethics (ethics) of Professional Accounting 547 Section 46 requires that the accounting profession. Or who are registered with FAP. Are obliged to follow the odd drug editors of professional accounting and to perform their duties in accordance with accounting standards. Auditing standards Or other standards relating to this section 47 requires that the Council consider a drug Editor of the accounting profession is in Thailand and at least contain the requirements and standards of transparency and fairness knowledge in practice. Responsibilities to clients and confidentiality and accountability to shareholders and 5) attitudes (attitudes) are feeling the knowledge and behavior as well as the qualifications of professional accountants of the Association of Accountants and. CPA of Australia, 2547 to include the professional knowledge. Skills, professional values, ethics and positive attitude. And the practical experience

From above the researchers interested to learn how to increase the ability of the accountant manager in the UK is about to enter the AEC to prepare. Thailand to accountants both professional knowledge: professional skills Ability to communicate moral attitude in practice and continued development of knowledge endlessly.

METHODOLOGY

This research is a quantitative research. Data were collected to determine the ability of the accountant manager of the AEC office to register with the Ministry of Commerce. Total 53,352 people located in Bangkok area, Using Taro Yamane's formula is 398 samples at 0.05 that representative of the population. The researchers determine the source of information from primary sources (Primary Data) to questionnaire for this research. The questionnaire was tested quality by purposes of research from experts and reliability test is 0.84.

Questionnaire in this study consists of four parts 1) general information on the respondents, 2) factors that affect the ability of accountant manager in the AEC 3) the ability of accountant manager in the AEC and 4) questionnaire Suggestions to find ways to increase the ability of accountant manager in the AEC.

In this research using statistical package were frequency, percentage, mean and standard deviation. Testing the ability of the composition of the accountant manager in the AEC by confirmatory factor analysis (CFA). And finding ways to increase the ability of the accountant manager and planning in the AEC with structural equation analysis.

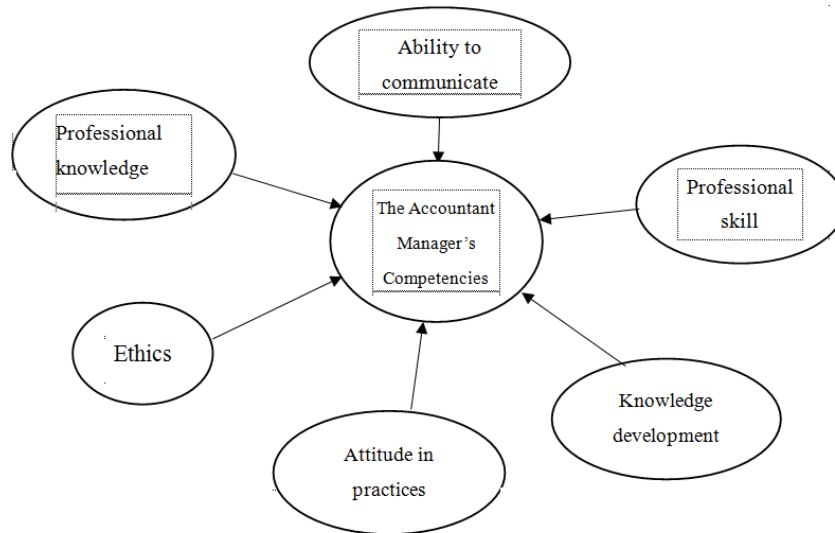


Figure 1: Framework

THE RESULTS

Questionnaires were returned 398 and were determined the suitability of the data in table 1

Table 1: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.761
Bartlett's Test of Sphericity	Approx. Chi-Square	23788.673
	df	1225
	Sig.	.000

From table 1 find that KMO and Bartlett's Test of Sphericity are determined the suitability of the data. The KMO is 0.761. (data is good suitable for CFA) (Hair, 2006)[4]

Table 2: Result for CFA of the Accountant Manager's Competencies in Asians Economics Community

Factors	Loading	R ²
Professional knowledge	0.572	0.410
Professional skill	0.772	0.597
Knowledge development continued indefinitely	0.677	0.489
Attitude in practices	0.583	0.454
Ethics	0.581	0.422
Ability to communicate	0.795	0.752

Chi-square = 28.5, df 19, p-value = 0.064, CFI 0.995, RMSEA=0.032

DISCUSSIONS

Results of confirmatory factor analysis found. Based on the opinions of the accountant manager of establishments registered with the department of business development ministry of commerce Level of 6 competencies that are important the following order:

- **Ability to Communicate (the Most Important)**

This study found that the ability to communicate the features of accountant manager must have knowledge of control systems such as general knowledge of information technology, knowledge of the control system, knowledge as the use of information technology, knowledge of the technology and knowledge of the use of information technology is critical to the ability of accountant manager.

The findings are consistent with Pranee Kujarenpaisan and team (2543)[5] that the performance of the computer feature that establishments must provide the strongest. Solve problem by the information system to process information. Modern management accounting is required to develop their own skills in the use of information technology. In order to enhance the preparation of the financial report.

- **Professional Skills (the Second Priority)**

This study found that intellectual skills akey feature of the accountant manager. Consisting of the ability to query, analyze, research, logical thinking, the ability to identify and resolve the issue as never before, and the ability to communicate, intellectual skills are critical to the ability of the accountant manager in AEC.

The results were consistent with Penthida Pongtani (2005) [6] indicated that the performance of cognitive skills can be considered as one element of the performance of the accountant manager. The accountant manager who have performance of one of skill in the field of intelligence analysis can be considered to resolve the problems.

- **Development of Knowledge Continued Indefinitely. (the Third Priority).**

Knowledge of other Related to the accountant manager process. Understanding of the organization and decision making skills, the ability to make strategic planning, corporate management and personnel with leadership, administration and human resources to effectively manage the accounts of the development of knowledge continues endlessly that a part of increasing the level of expertise of accountant manager.

The results were consistent with Penthida Pongtani (2005)[7] says that organizational skills is particularly important Due to the understanding of the organization Will make the administration of accounts can make decisions on matters relating to the organization effectively.

- **Attitude in Practice and Ethics (The Fourth and Fifth Priority Respectively)**

The results showed that the elements of a good attitude in practice with values close to scores Ethics have factor loading are 0.583 and 0.581 respectively, then the accountant manager who have a positive attitude in practice is a moral and ethical include transparency, independence, transparency in operations confidentiality of the organization Compliance with regulations Eagerness to learn all time.

These findings differ from Verschoor (2009)[8] with a focus on morality and ethics come first over than attitude to work and the Baker et al. (2000)[9] found that the conduct and attitude of the accounting profession are important to the worker less. The different from the findings loading scores more than 0.5 of both factors.

- **Professional Knowledge (the Sixth Priority)**

The results showed that knowledge of professional skills is a unique property of accountant manager consists of the ability to monitor and provide reliable, professional, business law, commercial law, knowledge of accounting and

professional values, knowledge of accounting and finance. Which are critical to the ability of the management accounting.

The findings are consistent with Johnson (1995) [10] indicated that the performance of knowledge in accounting and finance are considered as one element of the performance of the accounting profession's knowledge of accounting, taxation and business audit accounting.

CONCLUSIONS

The recommendations from research to guide the development accountant manager

- The accountant manager should be developed knowledge of information technology, knowledge of organizations and businesses and including knowledge of accounting and finance.
- The accountant manager should have a key role urgently to increase the level of knowledge in the field of intellectual skills, organizational and management skills.
- Thailand Accounting Institutions should be adopted to improve the ability of the management accounting courses to improve teaching and learning in all education institutions to accordance with the requirements of the labor market. The course focuses on the knowledge of information technology, knowledge of organizations and businesses, awareness of professional ethics and knowledge in accounting and finance to date.
- Who interested the results of this research can apply the model. This research is a guide to studies comparing the ability of the administration of the country in 10 Asian countries as guidelines to adapt and prepare for the workforce of accountants and accountant manager in ASEAN.
- Next study should increase qualitative research. In depth interview to support the findings and ways to increase the ability of the administration, accounting, to couple with quantitative research.

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